

REMARKS

Applicants have submitted this Request for Continued Examination so that the Examiner may consider the alternate claims as modified herein. Applicants respectfully request reconsideration of the prior art rejections set forth by the Examiner under 35 USC sections 102 and 103. Applicants respectfully submit that the prior art references of record, whether considered alone or in combination fail to either teach or suggest the subject matter of the claimed invention as now specified. More specifically, by this amendment, Applicants have modified the independent claim to specify that: a urethane group concentration for the first magnetic layer and the second magnetic layer is substantially the same

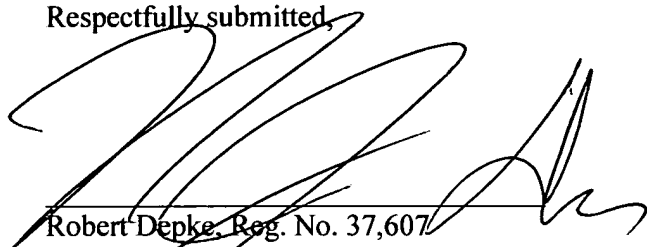
As noted in the specification in paragraph 25 of the published application, the inventors have discovered that there is a close relationship between the concentration of the urethane groups in the magnetic paint of the upper and lower layers and the generation of undesired streaks or the deterioration of the surface characteristics. Specifically, the inventors have discovered that by achieving the same cohesive force for the magnetic paint of the upper and lower layers improved characteristics can be achieved. Accordingly, as noted in paragraph 27 on page 7 of the original application, by using the same concentration for the urethane groups of the upper and lower layers, improved performance can be achieved through the elimination of undesired streaks.

Applicants respectfully submit that the prior art references of record cited by the Examiner fail to teach or suggest this advance in the art wherein a urethane group concentration for the first magnetic layer and the second magnetic layer is substantially the same.

Accordingly, a light of the foregoing, Applicants submit that all claims now
stand in condition for allowance.

Date: 3/12/09

Respectfully submitted,



Robert Depke, Reg. No. 37,607
ROCKEY, DEPKE & LYONS, LLC
Suite 5450, Sears Tower
Chicago, IL 60606-6306
Tel: (312) 277-2006
Attorneys for Applicant